

EXHIBIT 50



Sony Electronics Inc.

Promotion

**Sales News #HPD07-15
REVISION 1**

Home Products Division **"Big Game" BRAVIA® TV / Blu-ray Disc BUNDLE PROMOTION**

Program Overview – Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of Sony's BRAVIA TV and a Blu-ray Disc player. The details of this opportunity are described below. This program incorporates advertised instant rebate offers and trailing credit components that will help participating retailers maximize their profitability on the selected SKU(s).

Program Period(s): January 20, 2008 through January 26, 2008

Instant Rebate Offers:

| Program Periods | Instant Rebate Offer (during the corresponding Program Period) |
|--|--|
| January 20, 2008 – January 26, 2008 | <p>Customers purchasing one of the following eligible TV models and eligible Blu-ray Disc models on the same receipt, will receive an instant rebate of \$400 off at the time of purchase:</p> <p>Eligible TV models: KDL46V3000, KDL46W3000, KDL52W3000</p> <p>Eligible Blu-ray Disc models: BDPS300, BDPS500, BDPS300/SM, BDPS2000ES</p> <p>Sony suggests that the authorized dealer advertise a single price bundle and/or a savings of \$400 in connection with this offer incorporating the instant rebate.</p> <p>Discounts/trailing credits under this program are offered and paid only with the expectation that participating retailers are passing a \$400 instant rebate at POS in addition to whatever other promotions or offers are already running and/or planned.</p> |

Reporting – At the close of each of the program periods, participating retailers must report their on-hand and sell through quantities of all Sony BRAVIA TV and Blu-ray Disc Products.

Advertising / Layout Requirements

Advertising Requirements – Subject to the applicable program period for each IRO (Instant Rebate Offer), participating retailers must advertise the applicable Instant Rebate offer of one time between **January 20, 2008 and January 26, 2008** (inclusive) using "traditional advertising vehicles" for that retailer in the normal course of business.

Trailing Credits – Subject to the advertising requirement set forth above, Sony will pay trailing credits only on eligible models sold from **January 20, 2008 through January 26, 2008**. Trailing credit amounts (per unit) are set forth below. A participating retailer who does not meet the advertising requirements described above shall not be entitled to receive any Trailing Credits under this program. No exceptions will be allowed.

Sony reserves the right to make changes to this program at any time

Home Products Division

"Big Game" BRAVIA TV / Blu-ray Disc

Bundle Promotion

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| <u>Qualifying Product</u> | <u>Trailing Credit Amount (\$/unit sold)</u> |
|---------------------------|--|
| KDL46V3000 | \$290.00 |
| KDL46W3000 | \$290.00 |
| KDL52W3000 | \$290.00 |

Program Variances – Sony reserves the right to refuse any and all payments to any participating retailer if any of the program guidelines are not followed. Sony reserves the sole right to decide if a participating retailer has performed according to program guidelines. Deviations from any of the guidelines defined in this Program will need to be submitted to and approved by Sony's Strategic Planning (SSP) team in advance and in writing.

Claim / Collection Requirements

Claim Submission & Payment – All claims submitted to Sony for the trailing credit amounts must be received no later than close of business March 31, 2008. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating retailer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

Claim Contents – Claims to Sony must contain the following data:

1. Sell through of product (unit basis) indicating same ticket sales of qualifying models for the weeks of **January 20, 2008 through January 26, 2008** on a by SKU basis. Credits issued by Sony will not, for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Debit Memo for the total trailing credit amount being requested from Sony referencing **Sales News HPD07-15**.

Action Link will randomly be auditing floors to verify that dealers are in fact passing the discounts through to consumers in addition to whatever other TV and Blu-ray Disc promotions they are offering.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating retailers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Credits, Discounts & Rebates Programs

Credits, Discounts & Rebates shall not be earned on any merchandise that has not been fully paid for by the retailer. Credits, Discounts & Rebates issued to retailer from these programs are available for use by the retailer solely in connection with the purchase of future products, and are not cash equivalents, and do not give rise to a right of payment in favor of the retailer, and are not deemed earned until products purchased with them are paid for in full. Credits, Discounts & Rebates programs are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recoupment.

As consideration for the issuance of any Credits, Discounts & Rebates by Sony to a retailer, the retailer agrees that should the retailer be the subject of a voluntary or involuntary bankruptcy proceeding, the automatic stay is not applicable to the efforts of the parties, including Sony to effect a reconciliation of the account between the parties and to apply any Credits, Discounts & Rebates due to the retailer against any debits due from the retailer.

In the event any merchandise or amounts previously paid to Sony are returned, forfeited, or are subject to any avoidance or similar action under U.S. Bankruptcy Code or similar State or Federal Statute, any Credits, Discounts & Rebates shall be considered null and void, and shall not be deemed earned. Any Credits, Discounts & Rebates previously issued that for whatever reason are not able to be reversed will be used to offset any amounts of whatever nature owing to SEL from retailer.

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Any questions regarding this promotion should be directed to James Fishler.

Trailing Credits: Must be issued referencing Reason Code ZAM and Sales News HPD07-15.

All credit questions/issues should be directed to Savita Rustagi (TV Sr. Financial Analyst), Grace Sedurifa (HV Sr. Financial Analyst) or Julie Reynosa (HPD Controller).

Sales News Administration: Pricing Support Services
EMail address: Pricing Support Services

| Issued/Revised Date: | Issued/Revised By: | Revision No. |
|----------------------|--------------------|--------------|
| December 11, 2007 | Joan Girvan | ---- |
| December 18, 2007 | Joan Girvan | 1 |

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